

Hit a “Homerun” with Tuition!!



Agenda

- ❑ First Base – Types of Tuition
- ❑ Second Base – Tuition Forms
- ❑ Third Base – SB 191: Permissive Tuition Levy
- ❑ Home Plate – Accounting

Types of Tuition

- Parent Tuition
 - Parent initiates tuition because they want their child to attend school in another district
- District Tuition
 - District initiates tuition because student would be best served in another district
 - District initiates tuition because of mandatory tuition factors
- State Tuition
 - Tuition is paid by the state because student was placed by a parent/guardian, state agency or court into a foster or group home
- Detention Centers
 - Tuition is charged by the facility to the student's resident district

Tuition Considerations

DISTRICT MUST HAVE TUITION POLICY

- Do we accept out of district students? Under what circumstances?
 - Space, behavior, other specific criteria
- For what grades/programs?
 - 7/8 programs, Montessori, full-time kindergarten
- What will the tuition rate be?
 - No more than 20% of maximum per-pupil ANB
 - Same for each type of entity

Parent Tuition

- Parent sends FP 14 to District of Choice
- Agreement is approved by District of Choice
- If tuition is charged, District of Residence must approve the tuition agreement
- If tuition is not charged, no approval from District of Residence is required
- Tuition is paid according to district policy

District Tuition

(Discretionary)

- Districts agree to serve a student, or group of students, in one district
 - An elementary district agrees to send their 7-8 students to the elementary school in the high school district
 - One or more elementary districts agree to send students with a specific disability to one district for services

District Tuition

(Discretionary)

- District of Residence must initiate the agreement
- District of Choice must agree to the terms
- District of Residence pays tuition (if charged) to the District of Choice
 - Payment schedule is determined by agreement
- Maximum tuition is 20% of maximum per-ANB plus SPED add-on rate (Option A, B, or C)

District Tuition

(Mandatory)

- Student lives closer to District of Choice, is more than 3 miles from District of Residence, AND District of Residence does not provide transportation (including mileage reimbursement)
- Student cannot attend District of Residence because of a geographic barrier (determined by county transportation committee)
- Student is a member of a family required to send another child outside of the elementary district to attend high school – must live more than 3 miles from the District of Residence (student may remain enrolled after older sibling graduates)

District Tuition

(Mandatory)

- Parent/guardian must initiate agreement
- Both District of Choice and District of Residence must approve the agreement
- District of Residence pays tuition to District of Choice (up to 20% of maximum per-ANB plus SPED add-on rate – Option A, B, or C) for first or second scenario
- Parent/guardian pays tuition (up to 20% of maximum per-ANB rate) for third scenario

State-Paid Tuition

(FP 14/14A)

- Student is placed by the parent/guardian, court or state agency into a group home or foster home outside the student's District of Residence
 - District of Residence determined by the residence of the parent/guardian
 - If parental rights are terminated, residence determined by the location of the court that terminated the parental rights

State-Paid Tuition

(FP 14/14A)

- Agreement initiated by District of Choice
- Office of Public Instruction acknowledges the agreement
- District of Residence approves the agreement
- Agreements entered into MAEFAIRS and paid based on days enrolled
- Tuition (20% of maximum per-ANB plus SPED add-on rate or regular education add-on rate) paid the year following attendance

State-Paid Tuition

(FP 15)

- Reimbursement for students attending day treatment programs at private, non-sectarian schools under the provisions of an individualized education program (IEP) at district expense
 - Students in day treatment programs cannot be counted for ANB
 - Reimbursement for lost ANB – not a provision for payment of tuition
 - Student must have been enrolled at day treatment program over one of three count dates

State-Paid Tuition

(FP 15)

- District completes FP15 at the close of the fiscal year
- The Office of Public Instruction determines the ANB entitlement the district would have been eligible for
- Reimbursement cannot exceed actual payment of tuition or fees

State-Paid Tuition

(FP 15)

- Students attending school out-of-state at district expense
 - Tuition cannot be greater than the average annual cost for each student in the child's District of Residence (total expenditures for all budgeted funds divided by the October enrollment in the preceding fiscal year)

Detention Centers

- Resident students detained in youth detention facility
 - Districts charged \$20 per day for each student detained more than 9 consecutive days
 - Sent to the district by June 30th – must be paid by July 15th
 - Payment is made to the county where the facility is located (not to the facility itself)


FP 14 and FP 14 A

- Tuition agreements should be completed for every student (even if no tuition is charged) using OPI forms
- Parent/guardian to district and district to district agreements completed and submitted according to district policy
- State-paid agreements must be submitted by June 30th following the year of attendance

FP 14

Section I

FP-14 Page 1(7/12)

 <p>Montana Office of Public Instruction Denise Juneau, State Superintendent</p>	<h3 style="margin: 0;">STUDENT ATTENDANCE AGREEMENT</h3> <p style="margin: 0;">School Year 20__ - 20__ (Elementary and High School)</p>
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Instructions: (use separate form for each student)
Parent/Guardian or Official of Placing State Agency/Court or District: Complete Part I and submit to clerk of District of Choice/Placement. Use one form for each student. You must indicate approval or denial.
District of Choice/Placement: However, the district may resident district on this application. The District of Residence; copies to parent/guardian; District of Residence; (A transportee" for purposes copies to: 1) parent/guardian or official of placing agency/court; 2) clerk of District of Choice/Placement; and 3) county superintendents of each county. If not approved, notify parent/guardian and District of Choice/Placement.
Superintendent of Public Instruction: (For placements only) OPI approval is required if the state will pay tuition or transportation. OPI must receive and approve this form and a form FP-15 Tuition Report NO LATER than June 30 in the year following attendance.

Assist the parent/guardian, state agency or court official with the completion of Section I. Verify that the correct signature has been obtained.

SECTION I: TO BE COMPLETED BY PARENT/GUARDIAN -OR- OFFICIAL OF STATE AGENCY/COURT			
I request that the following student be allowed to attend in a school district outside the student's District of Residence.			
Student Name (Last, First, M.I.) Obama, Natasha	Grade (for year of attendance) 6		
State ID: 123456789	Birth Date (18 year olds are residents) Mo 6 Day 10 Year 2001	If Kinder (circle one) K Half or K Full	
Student Address 123 Main Street		City/State/Zip Code Anywhere, MT 50000	
District of Residence (Where parent resides--see 1-1-215, MCA) Anywhere Elementary		What school district should be contacted for student records? Anywhere Elementary	
District of Choice/Placement Somewhere Elementary	Date Attendance will Begin: 08/29/2012	Scheduled Number of Pupil Instruction Days: 180	
Individual Making Request: <input checked="" type="checkbox"/> Parent/Guardian <input type="checkbox"/> Court <input type="checkbox"/> State Agency		Student Placement: <input type="checkbox"/> Foster Home Placement <input type="checkbox"/> Group Home Placement <input checked="" type="checkbox"/> District to District	
Name of Parent/Guardian -OR- Barack and Michelle Obama		Court Responsible for Placement (Court request)	
Representing (Name and Address) Parent Request This agreement will be returned to the parent/guardian after approval/disapproval and will specify the costs parent/guardian for attendance. If the student attends under this agreement, the parent/guardian agrees to under the terms of this agreement.		The Date Attendance will Begin should match the AIM Start Date. Scheduled Number of Pupil Instruction Days is the total number of student days in the school year - not the number of days the student will attend/has attended.	
Signature of Parent/Guardian: _____ Date: _____		State Agency/Court Request Signature of Official of State Agency/Court: _____ Date: _____	

District of Residence is determined by the address of the custodial parent/guardian. If parental rights have been terminated, residence is determined by the location of the court who terminated the rights.

FP 14

Section II

SECTION II: TRANSPORTATION – TO BE COMPLETED BY DISTRICTS OF CHOICE/PLACEMENT AND RESIDENCE

Parties must specify here the responsibilities and costs for transportation. Districts can charge for transporting nonresident students if costs exceed the amount reimbursed to the district by the state and county (i.e., may charge "over-schedule" costs). For parent requests, mileage reimbursements can be provided only for the distance from the home to the closest school or bus stop, less 3 miles each direction, regardless of which school district the student attends.

☐ **NO TRANSPORTATION** will be provided. Parent/guardian will transport at own expense. (GO TO SECTION III.)

Check all that apply	<p>District of Choice/Placement will provide transportation: In order to claim a non-resident student as an "eligible transportee" for purposes of state and county of Residence is required in Section IV. Without approval, the District of Choice/Placement may charge expense.</p> <p> <input type="checkbox"/> Bus service, at NO COST <input type="checkbox"/> Bus service, charging parents \$ _____ per _____ (attach payment schedule) <input type="checkbox"/> Bus service, charging District of Residence \$ _____ per _____ (attach payment schedule) <input type="checkbox"/> Bus service, charging State of Montana \$ _____ per year (over-schedule costs only) <input type="checkbox"/> Mileage reimbursement to the parent/guardian under a TR-4 Individual Transportation Contract (over 3 miles from school or bus stop) </p>	<p>Check the NO TRANSPORTATION box if transportation is not part of the agreement. If transportation is part of the agreement, check the appropriate boxes for payee and situation. For state-paid tuition agreements, tuition is only paid if a stop is added to the route or a route is created specifically for the student.</p>
	<p>District of Residence will provide transportation:</p> <p> <input type="checkbox"/> Bus service, at NO COST <input type="checkbox"/> Bus service, charging parent \$ _____ per _____ (attach payment schedule) <input type="checkbox"/> Mileage reimbursement to the parent/guardian under a TR-4 Individual Transportation Contract (over 3 miles from school or bus stop) </p>	

FP 14

Section IV

SECTION IV: AGREEMENTS AND SIGNATURES							
<p>A. DISTRICT OF CHOICE/PLACEMENT – This signature is required for both discretionary and mandatory agreements.</p> <p>The Board of Trustees: <input type="checkbox"/> DISAPPROVES <input type="checkbox"/> APPROVES this application subject to receipt of transportation/tuition charges stated on the application.</p> <p>Print Name of Chairperson, Board of Trustees: _____</p> <p>Signature of Chairperson, District of Choice/Placement: _____ Date: _____</p>							
<p>B. DISTRICT OF RESIDENCE</p> <p><u>DISCRETIONARY:</u> The Board of Trustees: <input type="checkbox"/> DOES NOT PERMIT <input type="checkbox"/> PERMITS the District of Choice/Placement to claim this student as an in-district resident for purposes of state and county transportation reimbursement. <input type="checkbox"/> DISAPPROVES <input type="checkbox"/> APPROVES this application allowing the student to enroll outside the District of Residence, subject to the state laws and administrative rules, on behalf of the State of Montana, and over-schedule transportation costs stated in Section II, if any.</p> <p><u>MANDATORY:</u> The Board of Trustees: <input type="checkbox"/> ACKNOWLEDGES this application, allowing the student to enroll outside the District of Residence, subject to the state laws and administrative rules, on behalf of the State of Montana, and over-schedule transportation costs stated in Section III (if applicable – MCA 20-5-324 (5)(a)) and over-schedule transportation costs stated in Section II, if any.</p> <p>Print Name of Chairperson, Board of Trustees: _____</p> <p>Signature of Chairperson, District of Residence: _____ Date: _____</p>							
<p>C. SUPERINTENDENT OF PUBLIC INSTRUCTION - This signature is required if the State of Montana will be charged for any costs of tuition or transportation.</p> <p><u>MANDATORY ONLY:</u> The Superintendent of Public Instruction: <input type="checkbox"/> ACKNOWLEDGES this application and agrees to pay tuition stated in Section III, if any, and any over-schedule transportation costs stated in Section II, if any, subject to the state laws and administrative rules, on behalf of the State of Montana.</p> <p>Print Name of OPI Representative: _____</p> <p>Signature of OPI Representative: _____ Date: _____</p>							
<p><u>Payment Dates:</u></p> <table border="0"> <tr> <td>If PAID BY: District</td> <td>Half by 12/31 and half by 6/15 of year following attendance year</td> </tr> <tr> <td>State</td> <td>During year following year of attendance</td> </tr> <tr> <td>Parent/guardian</td> <td>During year of attendance, based on payment schedule provided by district policy</td> </tr> </table>		If PAID BY: District	Half by 12/31 and half by 6/15 of year following attendance year	State	During year following year of attendance	Parent/guardian	During year of attendance, based on payment schedule provided by district policy
If PAID BY: District	Half by 12/31 and half by 6/15 of year following attendance year						
State	During year following year of attendance						
Parent/guardian	During year of attendance, based on payment schedule provided by district policy						

Obtain the correct signatures and forward to the appropriate official (District of Residence, OPI).



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FP 14A

Tuition Add-On Rate for Students Who Meet Specific Criteria:

- Special Education Students
 - Option A – Student has IEP with minimum 15 hours of service
 - Option B – Student has unique costs that exceed Option A
 - Option C – Program has unique costs (requires OPI approval)

FP 14A

- Regular Education Students
 - Students without Disabilities – Student has unique costs (maximum \$2,500)

FP 14-A

Part I and II

FP-14A Page 1 (7/12)

 Montana Office of Public Instruction Denise Juneau, State Superintendent opi.mt.gov	Special Tuition Rates School Year 20__ - 20__ High School
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Instructions: District of Attendance - Complete this form and attach it to the FP-14 Student Attendance Agreement form. This is an "add-on" rate, if any. For assistance, contact OPI at (406) 444-4524.

Complete Part I (copy from FP 14) and Part II (based on state and district maximum tuition rates).

ent if the district charges either: 1) A Higher than Average District Costs for a Rate" from Part III of this form to to the district's regular education tuition

PART I: STUDENT INFORMATION (See FP-14)

(1) Student Name (Last, First, M.I.) Obama, Natasha	(2) Birth Date (mm/dd/yyyy) 06/10/2001	(3) Grade (for attendance year) 6	(4) State ID 123456789
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PART II: REGULAR EDUCATION TUITION RATE

		Elementary	High School
(4)	Maximum Regular Ed Tuition Rate [See Note *] [enter annual rate]	(4a) \$1,015.00	(4b) \$1,299.40
(5)	District's Regular Ed Tuition Rate [See Note **] [enter annual rate]	(5a) \$1,015.00	(5b) \$1,299.40

FP 14-A

Part III – Choose Option A, B or C

PART III: SPECIAL ED "ADD-ON" RATE (Choose Option A or B)					
OPTION A - At Least Half-Time Special Ed Services [See Note***] (Don't use >30 hours per week)					
(6)	Pre-K or 1/2 Time Kindergarten, 7.5-15 hrs/wk on IEP [(<input type="text"/> hrs per wk / 15) X (4a)]	(6)	<input type="text"/>		
(7)	Grades FTK-8, 15-30 hrs/wk on IEP [(<u>20.00</u> hrs per wk / 30) X (4a)]	(7)	\$676.67		
(8)	Grades 7-8 (accredited), 15-30 hrs/wk on IEP [(<input type="text"/> hrs per wk / 30) X (4b)]			(8)	<input type="text"/>
(9)	Grades 9-12, 15-30 hrs/wk on IEP [(<input type="text"/> hrs per wk / 30) X (4b)]			(9)	<input type="text"/>
(10)	OPTION A - Total "Special Rate" Enter (sum of (6) through (9)) here and on FP-14, Section III	(10a)	\$676.67	(10b)	<input type="text"/>

OPTION A CALCULATION

1. Enter the number of hours of service from the student's IEP (must be a minimum of 15);
2. Divide the number of hours per week by 30 (maximum hours);
3. Multiply the result by the maximum tuition rate (either district, if a district-paid agreement, or maximum, if a state-paid agreement);
4. Enter the result on the corresponding line and the total on line 10.

FP 14-A

Part III – Choose Option A, B or C

OPTION B - Actual Costs of Unique Special Ed Services (Can be used when actual costs of services unique to this student exceed Option A)				
Estimated Costs (Annual) [See Note ****]		Explanation of Details		Cost
(11)	Staff Salary (usually one-on-one)		(11)	
(12)	Staff Insurance and Workers' Comp.		(12)	
(13)	Support Services Salaries	One-on-one aid	(13)	\$18,500.00
(14)	Support Services Insurance and Workers' Comp.	Insurance and benefits for aid	(14)	\$4,500.00
(15)	Special Assistive Technology/Equip	i-Pad	(15)	\$499.00
(16)	Special Supplies		(16)	
(17)	Transportation Aide's Salary/Insurance and Workers' Comp. [NOTE: Include on FP-14, Section II]		(17)	
(18)	Other (explain)		(18)	
(19)	Total Actual Costs (Annual)	[Sum (11) through (18)]		(19) \$23,499.00
(20)	Less: 80% of Per-Student Entitlement under MCA 20-9-306 (1/2 for KH)			(20) \$4,060.00
(21)	Less: Special Ed Block Grants per ANB for Year of Attendance			
	Instructional Block Grant (1/2 for KH)	(21a)	\$150.13	
	Related Services Block Grant (if not in special ed cooperative) (1/2 for KH)	(21b)	\$50.04	
	Total Block Grants [(21a) + (21b)]			(21) \$200.17
(22)	OPTION B - Total Annual "Special Rate" [(19)-(20)-(21)] Enter here and on FP-14, Section III			(22) \$19,238.83

OPTION B CALCULATION

1. Enter unique costs with explanations;
2. Enter sub-total on line 19;
3. Calculate 80% of the maximum per-student ANB (line 20);
4. Enter the Instructional Block Grant amount on line 21a;
5. Enter the Related Services Block Grant amount (if NOT in SPED cooperative) on line 21b;
6. Add lines 21a and 21b - enter the result on line 21;
7. Subtract lines 20 and 21 from sub-total on line 19 - enter the result on line 22.

FP 14-A

Part III – Choose Option A, B or C

FP-14A Page 2 (1/12)

OPTION C – Specialized School District Programs (Requires OPI approval – MCA 10.16.3818 (3)(c))			
(23)	Estimated Total Per Pupil Cost (Annual) {See Note *****}	(23)	
(24)	Less: 80% of Per-Student Entitlement under MCA 20-9-306 (1/2 for KH)	(24)	\$4,060.00
(25)	Less: Special Ed Block Grants per ANB for Year of Attendance		
	Instructional Block Grant (1/2 for KH)	(25a)	\$150.13
	Related Services Block Grant (if not in special ed cooperative) (1/2 for KH)	(25b)	\$50.04
	Total Block Grants [(25a) + (25b)]	(25)	\$200.17
(26)	OPTION C - Total Annual "Special Rate" [(23)-(24)-(25)] Enter here and on FP-14, Section III	(26)	

OPTION C CALCULATION

1. Obtain approval for Option C program from the Office of Public Instruction;
2. Enter the approved per-pupil amount on line 23;
3. Calculate 80% of the maximum per-student ANB (line 24);
4. Enter the Instructional Block Grant amount on line 25a;
5. Enter the Related Services Block Grant (if NOT in SPED cooperative) on line 25b;
6. Enter the total amount of the block grants on line 25;
7. Subtract lines 24 and 25 from approved Option C amount (line 23) and enter the result on line 26.

FP 14-A

Part IV

PART IV: PROGRAMS EXCEEDING AVERAGE DISTRICT COST - STUDENT WITHOUT DISABILITIES (MCA 20-5-323(3))				
Estimated Costs (Annual)		Explanation of Details		Elementary or High School
(27)	Staff Salary		(27)	
(28)	Staff Insurance and Workers' Comp.		(28)	
(29)	Support Services Salaries	Support aid (quarter-time)	(29)	\$4,500.00
(30)	Support Services Insurance and Workers' Comp.	Insurance and benefits	(30)	\$1,200.00
(31)	Special Equipment	i-Pad	(31)	\$499.00
(32)	Special Supplies		(32)	
(33)	Transportation Aide's Salary/Insurance and Workers' Comp. [NOTE: Include on FP-14, Section II]		(33)	
(34)	Other (explain)		(34)	
(35)	Total Actual Costs (Annual)	[sum (23) through (30)]	(35)	\$6,199.00
(36)	Less: 80% of Per-Student Entitlement under MCA 20-9-306	[0.80 X \$5,075]	(36)	\$4,060.00
(37)	Less: District's Regular Ed Tuition Rate [See Note*****]	[(5a) or (5b)]	(37)	\$1,015.00
(38)	TOTAL SPECIAL RATE - Programs Exceeding Average District Costs Enter here and on FP-14, Section III	[(35) - (36) - (37)]	(38)	\$1,124.00

PART IV CALCULATION

1. Enter unique costs with explanations;
2. Enter sub-total on line 35;
3. Calculate 80% of the maximum per-student ANB (line 36);
4. Enter the district's regular education tuition rate on line 37;
5. Subtract lines 36 and 37 from sub-total on line 35 and enter the result on line 38 (if greater than \$2,500, enter \$2,500 on line 38).



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FP 14-A

- Enter the calculated amount from the FP 14-A into the appropriate section of the FP 14
- Add the Regular Ed Rate to the Special Rate to obtain the Total Annual Tuition
- Do not adjust for the days enrolled (MAEFAIRS does this automatically)

SECTION III: TUITION COSTS - TO BE COMPLETED BY DISTRICT OF CHOICE/PLACEMENT			
<p>"Mandatory" means the attendance meets criteria in Section 20-5-321, MCA. Both districts <u>must</u> accept the attendance request if any of the following is true: (a) Student lives closer to school the student wishes to attend, and more than 3 miles from own school, and the resident school does not provide bus transportation or mileage reimbursements; (b) The County Transportation Committee has determined that geographic barriers make it impractical for student to attend his own school; (c) Another child of the student's family must attend high school in a different elementary district, and the student can more conveniently attend the elementary district where the high school is located, AND the elementary student lives more than 3 miles from his own school; (d) Student is placed by court in youth care facility (abused, neglected, dependent, or youth in need of supervision); or (e) Student is placed in foster care or a group home by parent, state or court.</p> <p>"Discretionary" (20-5-320, MCA) means conditions do not require mandatory acceptance. Trustees of either district may disapprove the application.</p> <p>NOTE: Tuition for students in special education or students without disabilities who are placed in group homes or residential treatment facilities may include a regular education rate and an additional special rate. In that case, the tuition amount is the sum of the regular ed rate and the special rate.</p>			
<input type="checkbox"/> Tuition is <u>waived</u> . No tuition will be charged. (GO TO SECTION IV)	REGULAR ED RATE	SPECIAL RATE (ATTACH FP-14A) Option A-Line 10a or 10b Option B-Line 22 Option C-Line 26 w/o Disabilities-Line 38	TOTAL ANNUAL TUITION (Note: Prorate final charges based on days enrolled)
Check One and Indicate the Annual Amount of Tuition			
Parent/Guardian Request:			
<input type="checkbox"/> Discretionary - Parent/Guardian requests to enroll student outside district of residence.			(Parent/Guardian)
<input type="checkbox"/> Mandatory - Elementary student to attend where high school age sibling(s) attends.			(Parent/Guardian)
<input type="checkbox"/> Mandatory Student lives closer to school of choice and at least 3 miles from resident district school AND district of residence provides no bus service or mileage reimbursements.			(District of Residence)
<input type="checkbox"/> Mandatory - Geographic barrier prohibits attendance in District of Residence. District of Residence will be charged.			(District of Residence)
State/Court Placement: (includes Parental & State/Court Foster and Group Home Placements)			
<input type="checkbox"/> Mandatory - The State of Montana will be charged. (See 20-5-323, MCA for allowable tuition charges.) Mail completed form to: Montana Office of Public Instruction PO Box 202501 Helena MT 59620-2501	\$1,015.00	\$676.67	\$1,691.67
District-to-District Placement: (initiated by District of Residence)			
<input type="checkbox"/> Discretionary - District of Residence will be charged.			(District of Residence)

Accounting

- Generally, tuition receipts are credited to the general fund (01) and transportation receipts are credited to the transportation fund (10)
- Exceptions:
 - Receipts for students without disabilities, but extraordinary costs, that exceed the prior year
 - Receipts for students with disabilities that exceed tuition for students without disabilities the prior year
 - All other receipts that exceed the receipts of the prior year

Accounting

- General Fund Deposits
 - From parent/guardian: X01-1310-XXX
 - From OPI: X01-3117-XXX
 - From another district: X01-3120-XXX
- Transportation Deposits
 - Regular education: X10-1410-XXX
 - Special education: X10-1420-XXX

Accounting

- Tuition receipts meeting the exception ***may*** be deposited into the miscellaneous programs fund (15) – a unique project reporter code is required
 - X15-1320-XXX

Accounting

- Tuition payments are made from the tuition fund (13)
 - In-state, regular education: X13-XXX-1XXX-561
 - In-state, special education: X13-280-1XXX-561
 - In-state, day treatment/private program: X13-280-1XXX-320
 - Out-of-state, regular education: X13-XXX-1XXX-562
 - Out-of-state, special education: X13-280-1XXX-562

Accounting

- Transportation payments are made from the transportation fund (10)
 - In-state, regular education: X10-XXX-27XX-51X
 - In-state, special education: X10-280-27XX-51X
 - Out-of-state, regular education: X10-XXX-27XX-512
 - Out-of-state, special education: X10-280-27XX-512

Accounting

- Detention Center Payments
 - Use X13-1XX-1XXX-563 to pay obligation (paid to county)

SB 191

- Allows districts to levy the actual cost of a student's individualized education program (IEP) and finance the cost through the tuition fund
- Students must be resident students (students attending under an attendance agreement are not eligible)
- Districts who belong to a coop may not levy costs for services provided by the coop

SB 191

- Allows districts to levy the following
 - Tuition and transportation for out-of-district attendance for resident pupils
 - Providing a free and appropriate education to children with disabilities who reside in the district

SB 191

- Special Education levy is restricted to the actual cost of service, minus the following:
 - The student's state special education payment (total state SPED payment divided by current ANB)
 - The student's federal special education payment (federal allocation divided by prior year October enrollment)
 - The student's per ANB amount (first ANB)
 - Prorated basic entitlement (district's basic entitlement by budget unit, divided by budgeted ANB of that budget unit)
 - Prorated general fund payments – quality educator, at risk, Indian education for all, American Indian achievement gap
 - (total of payments divided by budgeted ANB)

SB 191

- Districts should consider their Maintenance of Effort (MOE) requirements when levying costs for Special Education students – monies expended from the tuition and transportation funds in accordance with SB 191 will be considered in the MOE calculation
- Districts should continue to follow current law for students in day treatment programs

SB 191 Accounting

Option 1

- Estimate cost per student using the SB 191 Permissive Levy Tuition Calculator
- Levy the estimated amount
- Expend cost from the tuition fund
- If actual cost is greater than levied amount, levy for additional funds to cover actual cost in the ensuing year
- If cost is less than levied amount, use remaining funds to reduce the new levy in the ensuing year
- No penalty if costs do not materialize (e.g., student leaves mid-year)

SB 191 Accounting

Option 1

- If a student leaves the district mid-year, costs previously associated with the student must be transferred to the general fund

Example: .20 FTE for a special education teacher is included in John Doe's total special education cost. If John leaves the district, that FTE must now be expended from the general fund.

SB 191 Accounting

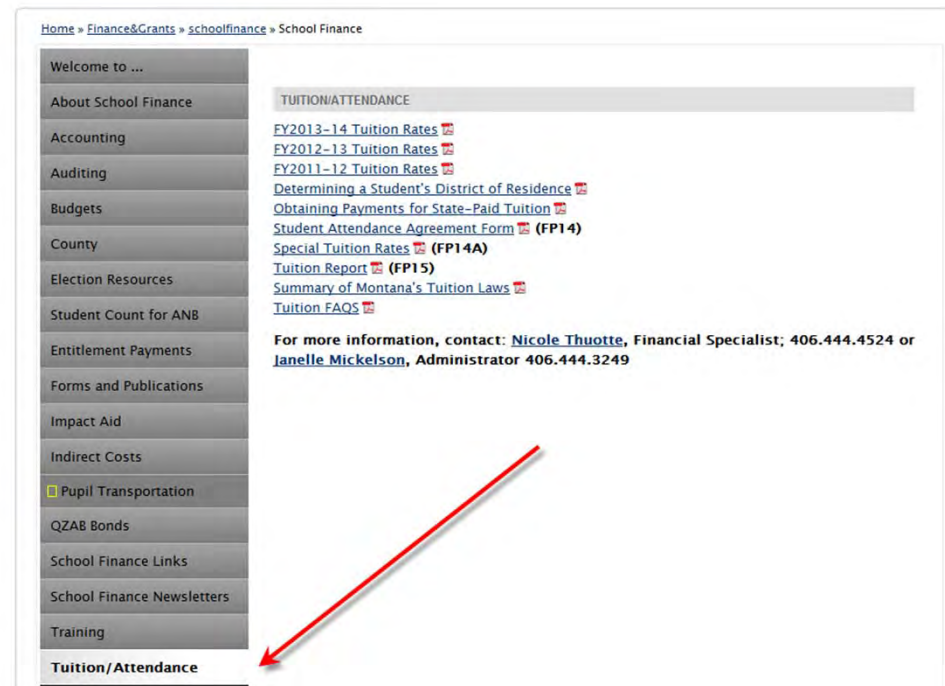
Option 2

- Estimate cost per student using the SB 191 Permissive Levy Tuition Calculator
- Take an interfund loan for the estimated cost
- Expend costs from the tuition fund
- In year 2, levy the actual cost for tuition – pay back the interfund loan
- Take another interfund loan to pay costs in the second year (repeat steps)

Resources

- OPI Webpage
 - Note new location of Tuition/Attendance information!!

- Nicole Thuotte
 - nthuotte@mt.gov
 - (406) 444-4524



??? Questions ???

CONTACTS

Nicole Thuotte

(406) 444-4524

nthuotte@mt.gov